

Richfield

CITY

6/30/07

FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Richfield City for the fiscal year ending June 30, 2007 as approved and adopted by resolution or ordinance dated June 20, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

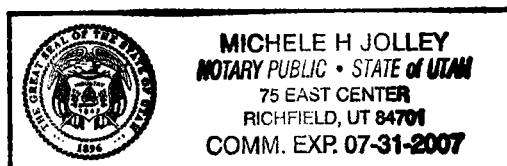
☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 13, 2006 for all budgetary funds.

Signed: Michael Langlois
(Budget Officer)

Subscribed and sworn to this 20 day
of June, 2006.



(Notary Public)

Richfield

Governmental Unit

2006/2007

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 2004/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	427,683	472,213	488,700
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	13,920	10,000	15,000
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	105,933	112,000	110,000
4160	General Governmental Buildings	172,865	183,061	181,262
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
	Youth Council	1,941	3,000	2,500
	Senior Citizens	1,800	2,100	2,100
4200	PUBLIC SAFETY			
4210	Police Department	880,688	1,041,614	1,083,183
4220	Fire Department	113,762	150,715	140,890
4230	Corrections (Jail)			
4240	Protective Inspection (Building)	67,423	72,340	76,302
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>2004/05</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	484,099	464,350	476,997
4415	Class "C" Road Program	481,927	253,559	280,065
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	70,285	73,996	77,348
	Irrigation	38,427	43,250	43,950
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	149,080	166,209	168,628
4540	Park Lighting			
4560	Recreation & Culture	153,872	191,510	197,514
4580	Libraries	118,426	140,300	130,240
4590	Cemeteries	107,155	82,837	82,314
	Swimming Pool	183,286	239,100	227,562
	Golf Course	324,408	342,061	318,694
	Airport	283,155	436,300	377,905
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development	99,377	117,151	114,668
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	50,486	70,486	70,486
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Capital Improvement	365,149	302,131	243,974
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	4,695,147	4,970,283	4,910,282

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	465,418	460,385	476,110
3120	Prior Years' Taxes - Delinquent	21,334	12,100	15,000
3130	General Sales & Use Taxes	1,922,504	2,175,000	2,286,286
3140	Franchise Taxes	195,083	223,000	218,000
3150	Transient Room Tax	46,601	48,000	47,604
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	96,773	90,500	96,000
3190	Penalties & Interest on Delinquent Taxes			
	Communication Tax	111,131	80,000	80,000
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	47,213	46,000	47,000
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	85,217	97,000	80,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	3,875	4,700	4,000
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	36,167	5,760	-0-
3311	General Governemnt			
3312	Public Safety	5,000	20,000	
3313	Highways and Streets	35,610		
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	7,114	11,673	6,000
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	242,551	275,000	280,065
3358	Liquor Fund Allotment	6,228	8,435	7,000
3370	Grants from Local Units: _____			
	Airport Fuel Tax	2,057	3,000	4,000
	County Fire Reimbursement	40,598	45,505	55,000
	Justice Court Reimbursement	26,301	26,300	27,500

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government	203,000	205,000	207,000
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	-0-	2,900	-0-
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	3,650	3,860	3,500
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges - Airport Fuel	217,271	335,000	332,000
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property /Rec/Golf	434,470	479,500	481,500
3480	Cemeteries	29,059	22,500	24,000
3490	Miscellaneous Services:			
	Library	5,565	6,150	5,500
3500	FINES AND FORFEITURES			
3510	Fines			
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	49,559	93,000	65,000
3620	Rents & Concessions	20,865	20,470	20,500
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies	4,950	20,571	3,000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
	Miscellaneous	44,278	74,550	24,917

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20+CI76 2004/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: Perpetual Care	41,432	11,462	2,500
3820	Transfer from: Landfill	13,929	17,500	11,300
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	3,900	12,687	-0-
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated	226,444	32,775	
	TOTAL REVENUES	4,695,147	4,970,283	4,910,282

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SPECIAL REVENUE FUND (Explain Nature of Fund) Building Authority

FORM 1

Account Number	Description	Prior Year Actual 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Interest	1,500	2,100	1,500
	Rent	267,725	270,668	276,595
	Land Sales	224,001	-0-	-0-
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	493,226	272,768	278,095
	EXPENDITURES:	269,655	270,760	276,595
	OTHER USES:			
	Transfer to: Capital Improv. Fund	37,000	-0-	-0-
	Budgeted increase in fund balance	186,571	2,008	1,500
	TOTAL EXPENDITURES & OTHER USES	493,226	272,768	278,095

SPECIAL REVENUE FUND (Explain Nature of Fund) UDAG

FORM 1

Account Number	Description	Prior Year Actual 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Interest	1,216	1,500	650
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		43,500	
	TOTAL REVENUES & OTHER SOURCES	1,216	45,000	650
	EXPENDITURES:			
	OTHER USES:			
	Transfer to: Water Fund		45,000	
	Budgeted increase in fund balance	1,216		650
	TOTAL EXPENDITURES & OTHER USES	1,216	45,000	650

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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	365,149	316,339	243,974
	Interest Income	288		
	Other additions Transfer from B.A.	37,000		95,000
	Bond & Grant Proceeds		800,000	
	Intergovernment Revenue		197,502	
	TOTAL REVENUE Private Contrib		28,492	20,000
	Total Revenue	402,437	1,342,333	358,974
	Beginning Fund Balance	457,160	378,694	371,631
	TOTAL AVAILABLE FOR APPROPR.	859,597	1,721,027	730,605
	EXPENDITURES:			
	Golf Course	72,786	25,579	175,000
	Recreation/Parks	277,154	40,000	125,000
	Public Safety	35,000	55,000	60,000
	Public Works	20,626	44,374	
	Other	75,337	1,184,443	50,000
	TOTAL EXPENDITURES	480,903	1,349,396	410,000
	Ending Fund Balance	378,694	371,631	320,605

OTHER FUNDS (Explain nature of fund) Cemetery Perpetual Care

Account Number	Description	Prior Year Actual 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	2,351	2,400	2,500
	Other additions	10,559	8,000	8,000
	Beginning fund balance to be appropriated	28,522	1,062	-0-
	TOTAL REVENUE	41,432	11,462	10,500
	EXPENDITURES:			
	Transfer to General Fund	41,432	11,462	2,500
	Appropriated increase in fund balance	0	0	8,000
	TOTAL EXPENDITURES	41,432	11,462	10,500

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ENTERPRISE OR INTERNAL SERVICE FUND: Water Fund

FORM 3

Account Number	Description	Prior Year Actual 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	836,378	838,500	840,000
	Interest Earned	2,750	100	-0-
	Other:	15,198	110,160	15,000
	TOTAL OPERATING REVENUE	854,326	948,760	855,000
	OPERATING EXPENSES:			
	Personnel Services	114,346	125,500	131,684
	Contractual Services	157,381	151,000	152,000
	Material and Supplies	244,658	258,950	258,700
	Depreciation	90,147	170,000	170,000
	Other	12,439	8,500	8,500
	TOTAL OPERATING EXPENSE	618,971	713,950	720,884
	OPERATING INCOME (LOSS)	235,355	234,810	134,116
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	20,028	11,500	8,000
	Interest Expense	(125,713)	(121,989)	(114,228)
	Capital Contributions from Outside Sources			
	Operating transfers from:	-	-	
	Operating transfers to: Capital Improv.	-0-	(12,500)	-0-
	Impact Fees	76,667	84,000	45,000
	NET INCOME (LOSS)	206,337	195,821	72,868

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

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ENTERPRISE OR INTERNAL SERVICE FUND: Sewer Fund

FORM 3

Account Number	Description	Prior Year Actual 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	806,572	815,000	815,000
	Interest Earned			
	Other: _____	2,047		
	TOTAL OPERATING REVENUE	808,619	815,000	815,000
	OPERATING EXPENSES:			
	Personnel Services	157,836	165,450	175,129
	Contractual Services	144,756	145,000	148,000
	Material and Supplies	72,653	79,650	77,300
	Depreciation	280,738	280,738	281,000
	Other	11,076	12,000	11,000
	TOTAL OPERATING EXPENSE	667,059	682,838	692,429
	OPERATING INCOME (LOSS)	141,560	132,162	122,571
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	6,100	8,000	8,000
	Interest Expense	(160,758)	(169,443)	(153,302)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to: Capital Improv		(12,500)	
	Impact Fees	78,988	82,500	40,000
	NET INCOME (LOSS)	65,890	40,719	17,269

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

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ENTERPRISE OR INTERNAL SERVICE FUND: Refuse

FORM 3

Account Number	Description	Prior Year Actual 20_04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	193,927	2200,000	200,000
	Interest Earned			
	Other: _____			
	TOTAL OPERATING REVENUE	193,927	200,000	200,000
	OPERATING EXPENSES:			
	Personnel Services			
	Contractual Services	187,683	195,000	195,000
	Material and Supplies	4,531	5,000	5,000
	Depreciation			
	Other	179		
	TOTAL OPERATING EXPENSE	192,393	200,000	200,000
	OPERATING INCOME (LOSS)	1,534	-0-	-0-
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	1,534	-0-	-0-

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

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ENTERPRISE OR INTERNAL SERVICE FUND: Landfill

FORM 3

Account Number	Description	Prior Year Actual 20 04/05	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	226,200	229,522	230,000
	Interest Earned			
	Other: _____			
	TOTAL OPERATING REVENUE	226,200	229,522	230,000
	OPERATING EXPENSES:			
	Personnel Services			
	Contractual Services	212,127	211,907	218,700
	Material and Supplies	114	115	
	Depreciation			
	Other			
	TOTAL OPERATING EXPENSE	212,271	212,022	218,700
	OPERATING INCOME (LOSS)	13,929	17,500	11,300
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from: General Fund	(13,929)	(17,500)	(11,300)
	Operating transfers to:			
	NET INCOME (LOSS)	-0-	-0-	-0-

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			